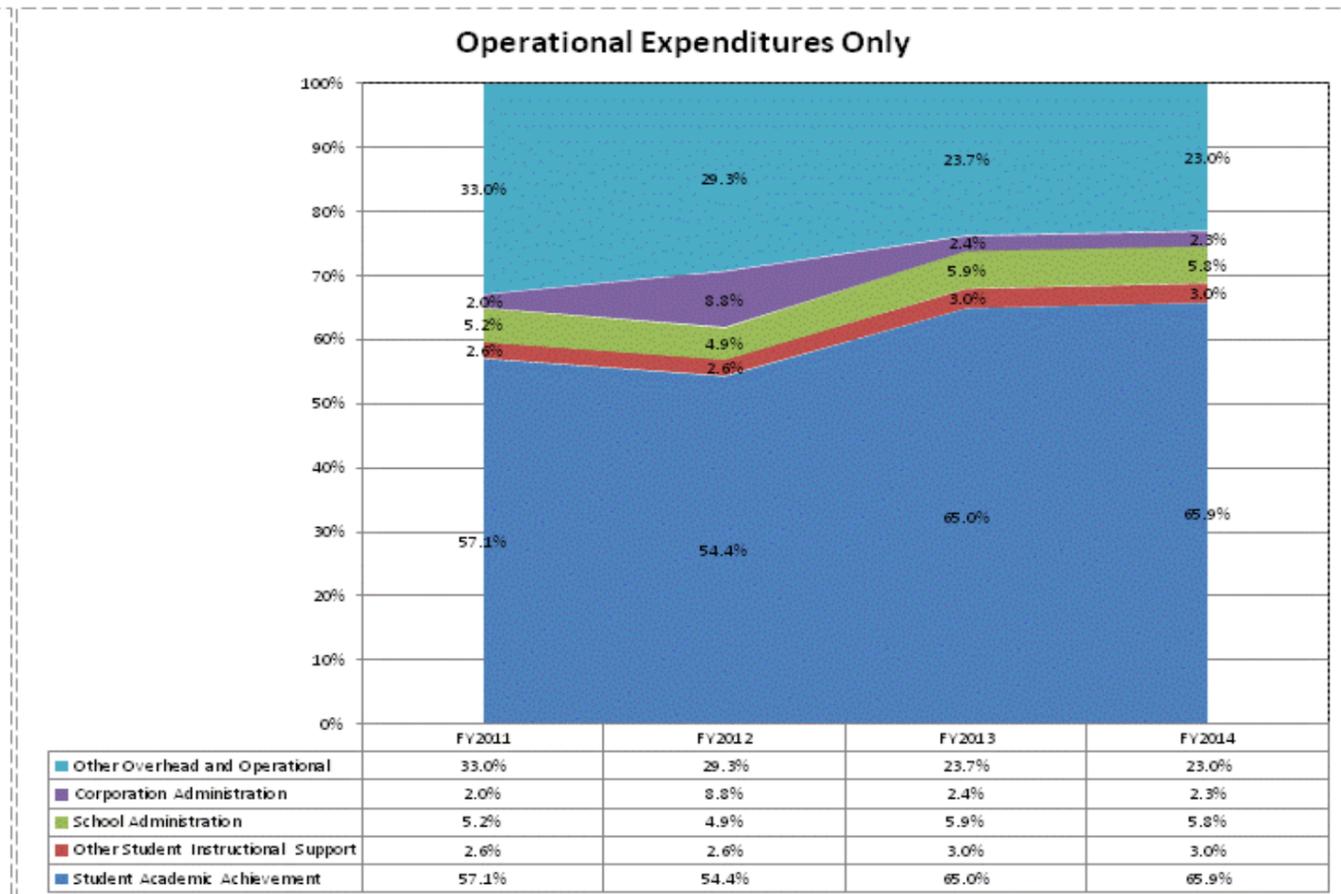
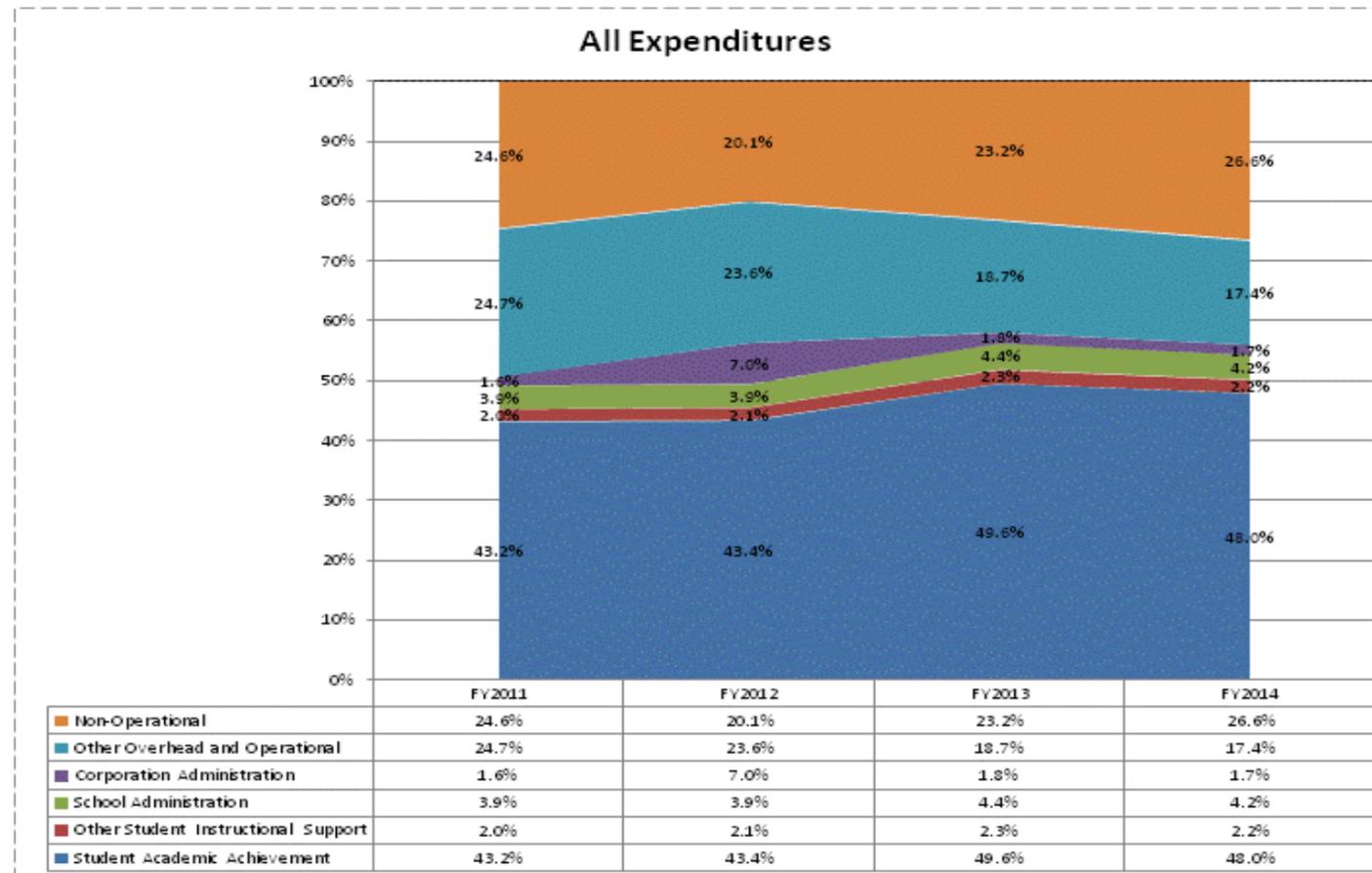


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Middlebury Community Schools (2275)**

Middlebury Community Schools (2275)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$16,872,866	46.8%	\$18,588,549	42.9%	\$20,523,987	49.6%	\$21,593,801	48.0%
Student Instructional Support	\$2,273,693	6.3%	\$2,823,106	6.5%	\$2,778,040	6.7%	\$2,848,914	6.3%
Overhead and Operational Nonoperational	\$9,445,264	26.2%	\$10,954,130	25.3%	\$8,489,558	20.5%	\$8,603,977	19.1%
Nonoperational	\$7,428,969	20.6%	\$10,983,080	25.3%	\$9,606,523	23.2%	\$11,952,369	26.6%
Grand Total	\$36,020,793		\$43,348,866		\$41,398,109		\$44,999,060	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	53.2%	49.4%	56.3%	54.3%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Middlebury Community Schools (2275)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$13,940	\$826,134	\$978,950	\$961,949	> 500%	16%	-2%
11100 Regular Programs; Elementary	\$4,874,377	\$6,332,851	\$6,765,529	\$7,055,556	45%	11%	4%
11200 Regular Programs; Middle/Junior High	\$2,383,760	\$3,096,116	\$3,635,472	\$3,712,093	56%	20%	2%
11300 Regular Programs; High School	\$2,827,697	\$3,586,550	\$3,910,900	\$3,968,960	40%	11%	1%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$139,412	\$134,820	\$147,766	N/A	6%	10%
11590 Other Vocational Education Programs	\$62	\$13,484	\$12,400	\$11,049	> 500%	-18%	-11%
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$28,243	\$24,931	\$257,573	\$245,398	> 500%	> 500%	-5%
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$62,066	\$0	\$1,375	N/A	-98%	N/A
12110 Gifted And Talented; Gifted and Talented	\$29,932	\$32,654	\$67,241	\$63,055	111%	93%	-6%
12150 Gifted And Talented; High Ability Student Programs	\$56,185	\$74,148	\$74,344	\$36,657	-35%	-51%	-51%
12210 Mental Disabilities; Mild Mental Disabilities	\$937,868	\$1,166,080	\$1,391,740	\$1,422,399	52%	22%	2%
12350 Physical Impairment; Homebound	\$0	\$14,550	\$23,410	\$26,189	N/A	80%	12%
12510 Culturally Different; Communication Disorders	\$0	\$5,148	\$0	\$4,529	N/A	-12%	N/A
12520 Culturally Different; Compensatory	\$25,802	\$1,437	\$0	\$0	-100%	-100%	N/A
12610 Learning Disability	\$0	\$1,000	\$651	\$0	N/A	-100%	-100%
12710 Equal Opportunity At Risk	\$14,312	\$27,744	\$22,288	\$24,603	72%	-11%	10%
12810 Special Education Preschool	\$151,796	\$157,139	\$0	\$0	-100%	-100%	N/A
12900 Other Special Programs	\$17,870	\$77,746	\$61,216	\$108,443	> 500%	39%	77%
14100 Summer School Programs; Elementary	\$0	\$3,123	\$941	\$16,740	N/A	436%	> 500%
14200 Summer School Programs; Middle/Junior High School	\$0	\$4,574	\$0	\$0	N/A	-100%	N/A
14300 Summer School Programs; High School	\$0	\$0	\$4,794	\$11,021	N/A	N/A	130%
15100 Enrichment Programs; Non-Credit	\$46,593	\$2,167	\$0	\$0	-100%	-100%	N/A
16100 Remediation Testing	\$9,585	\$34,839	\$24,892	\$25,846	170%	-26%	4%
16200 Preventive Remediation	\$23,144	\$70,570	\$4,734	\$9,968	-57%	-86%	111%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Shar	\$284,089	\$224,856	\$282,660	\$317,781	12%	41%	12%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$939,632	\$1,018,789	\$1,389,000	\$1,531,089	63%	50%	10%
17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$21,644	\$45,011	\$73,012	\$40,665	88%	-10%	-44%
22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$1,331	\$0	N/A	N/A	-100%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$141,502	\$210,656	\$156,335	\$172,789	22%	-18%	11%
22130 Improvement of Instruction; Instructional Staff Training	\$0	\$0	\$25,641	\$156,537	N/A	N/A	> 500%
22220 Library/Media Services; School Library	\$311,331	\$435,499	\$301,703	\$298,739	-4%	-31%	-1%
22230 Library/Media Services; Audiovisual	\$27,487	\$34,351	\$27,026	\$28,024	2%	-18%	4%
22250 Library/Media Services; Computer Assisted Instruction Services	\$3,234	\$0	\$0	\$0	-100%	N/A	N/A
22290 Library/Media Services; Other Educational Media Services	\$0	\$8,855	\$44,218	\$51,324	N/A	480%	16%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$64,658	\$77,727	\$79,607	N/A	23%	2%
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$4,954	\$0	N/A	N/A	-100%
22360 Instruction, Related Technology; Network Support	\$0	\$263,994	\$442,656	\$412,912	N/A	56%	-7%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$201,327	\$263,389	\$280,011	N/A	39%	6%
22400 Academic Student Assessment	\$0	\$5,009	\$5,665	\$10,000	N/A	100%	77%
22900 Other Support Service, Instructional Staff	\$0	\$20,782	\$20,363	\$19,752	N/A	-5%	-3%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$294,761	\$300,299	\$36,412	\$340,976	16%	14%	> 500%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$729,057	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$14,193,904	\$18,588,549	\$20,523,987	\$21,593,801	52%	16%	5%
Student Instructional Support							
21120 Attendance and Social Work Services; Attendance Services	\$0	\$4,335	\$0	\$0	N/A	-100%	N/A
21220 Guidance Services; Counseling Services	\$464,110	\$649,978	\$683,734	\$700,494	51%	8%	2%
21230 Guidance Services; Appraisal Services	\$0	\$4,015	\$2,110	\$2,160	N/A	-46%	2%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Middlebury Community Schools (2275)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
21240 Guidance Services; Information Services	\$0	\$1,370	\$0	\$0	N/A	-100%	N/A
21340 Health Services; Nurse Services	\$159,086	\$266,844	\$262,151	\$271,851	71%	2%	4%
21390 Health Services; Other Health Services	\$7,080	\$0	\$90	\$0	-100%	N/A	-100%
24100 Office of The Principal	\$1,222,644	\$1,896,564	\$1,829,955	\$1,874,410	53%	-1%	2%
Student Instructional Support Total	\$1,852,919	\$2,823,106	\$2,778,040	\$2,848,914	54%	1%	3%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$19,374	\$12,972	\$11,780	\$13,896	-28%	7%	18%
23150 Board of Education; Legal Services	\$72,914	\$85,012	\$53,278	\$85,848	18%	1%	61%
23160 Board of Education; Promotion Expenses	\$4,241	\$4,417	\$2,264	\$2,779	-34%	-37%	23%
23190 Board of Education; Other Governing Body Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
23210 Executive Administration; Office of The Superintendent	\$456,779	\$519,188	\$356,306	\$345,812	-24%	-33%	-3%
25110 Fiscal Services; Office of The Business Manager	\$9,321	\$112,029	\$116,232	\$122,508	> 500%	9%	5%
25140 Fiscal Services; Receiving and Disbursing Funds	\$10,066	\$54,086	\$56,645	\$55,691	453%	3%	-2%
25150 Fiscal Services; Payroll Services	\$0	\$59,774	\$55,638	\$55,065	N/A	-8%	-1%
25191 Other Fiscal Services; Refund of Revenue	\$1,631	\$967	\$1,458	\$2,027	24%	110%	39%
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$1,442	\$5,192	\$5,126	N/A	255%	-1%
25199 Other Fiscal Services; Other	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25710 Personnel Services; Supervision of Personnel Services	\$0	\$50	\$22	\$14	N/A	-71%	-33%
25730 Personnel Services; Personnel Services	\$0	\$49,256	\$64,462	\$65,222	N/A	32%	1%
25750 Personnel Services; Health Services	\$3,847	\$0	\$9,111	\$5,786	50%	N/A	-36%
25840 Administrative Technology Services; Systems Operations	\$0	\$19,099	\$17,728	\$26,834	N/A	40%	51%
25990 Other Support Services, Central	\$2,671,525	\$0	\$0	\$0	-100%	N/A	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$30,084	\$48,446	\$44,099	\$89,233	197%	84%	102%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,115,561	\$3,212,887	\$3,167,893	\$3,181,490	50%	-1%	0%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$8,924	\$8,472	\$8,678	\$17,958	101%	112%	107%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$419,677	\$208,709	\$190,440	\$220,256	-48%	6%	16%
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$20,501	\$8,800	\$42,759	\$23,369	14%	166%	-45%
26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$14,550	\$27,662	\$29,786	N/A	105%	8%
26700 Operation and Maintenance of Plant Services; Insurance	\$125,998	\$2,771,590	\$159,024	\$176,910	40%	-94%	11%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$2,345	\$25,207	\$25,412	\$26,688	> 500%	6%	5%
27010 Student Transportation; Service Area Direction	\$101,412	\$136,845	\$159,724	\$165,583	63%	21%	4%
27100 Student Transportation; Vehicle Operation	\$749,244	\$1,034,183	\$1,099,952	\$1,018,301	36%	-2%	-7%
27200 Student Transportation; Monitoring Services	\$46,213	\$66,585	\$90,204	\$77,070	67%	16%	-15%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$407,599	\$472,445	\$601,945	\$562,905	38%	19%	-6%
27400 Student Transportation; Purchase of School Buses	\$295,496	\$381,960	\$304,298	\$385,080	30%	1%	27%
27500 Student Transportation; Insurance on Buses	\$49,601	\$35,532	\$40,128	\$47,638	-4%	34%	19%
27900 Student Transportation; Other Student Transportation Services	\$60,596	\$75,580	\$58,805	\$70,590	16%	-7%	20%
27910 Student Transportation; Bus Driver Training	\$3,556	\$1,374	\$625	\$2,069	-42%	51%	231%
31100 Food Services Operations; Service Area Direction	\$161,639	\$161,587	\$116,884	\$124,853	-23%	-23%	7%
31200 Food Services Operations; Food Preparation and Dispensing	\$307,577	\$639,659	\$737,880	\$768,095	150%	20%	4%
31400 Food Services Operations; Food Purchases	\$547,159	\$731,428	\$855,690	\$823,494	51%	13%	-4%
31900 Other Food Services	\$32,005	\$0	\$7,342	\$6,000	-81%	N/A	-18%
Overhead and Operational Total	\$8,734,885	\$10,954,130	\$8,489,558	\$8,603,977	-1%	-21%	1%
Nonoperational							
33200 Community Recreation	\$8,942	\$9,268	\$15,270	\$145,548	> 500%	> 500%	> 500%
33400 Athletic Coaches	\$219,974	\$499,781	\$389,666	\$390,386	77%	-22%	0%
33910 High School Band Uniforms	\$0	\$0	\$833	\$2,047	N/A	N/A	146%
33990 Other Community Services; Other	\$2,201	\$971	\$9,316	\$1,901	-14%	96%	-80%
43000 Facilities Acquisition and Construction; Professional Services	\$1,059,921	\$0	\$11,500	\$8,050	-99%	N/A	-30%

School Corporation Expenditures by Expenditure Type
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Middlebury Community Schools (2275)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
44000 Facilities Acquisition and Construction; Educational Specifications Development	\$8,900	\$0	\$0	\$0	-100%	N/A	N/A
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$297,432	\$1,196,691	\$620,576	\$678,338	128%	-43%	9%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$3,255	\$87,511	\$1,120	\$55,575	> 500%	-36%	> 500%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$438,726	\$499,216	\$521,592	\$449,895	3%	-10%	-14%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$9,028	\$0	\$0	\$0	-100%	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$675,915	\$234,120	\$248,523	\$283,903	-58%	21%	14%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$38,983	\$26,029	\$262	\$1,942,701	> 500%	> 500%	> 500%
51100 Debt Services; Principal on Debt; Bonds	\$1,155,615	\$290,000	\$0	\$385,000	-67%	33%	N/A
52100 Debt Services; Interest on Debt; Bonds	\$0	\$183,734	\$0	\$22,270	N/A	-88%	N/A
52200 Debt Services; Interest on Debt; Temporary Loans	\$58,655	\$139,992	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,746,308	\$2,945,355	\$3,700,000	\$3,875,000	41%	32%	5%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$417,978	\$379,645	\$0	\$1,677,106	301%	342%	N/A
53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$489,431	\$340,853	\$372,666	N/A	-24%	9%
53250 Debt Services; Lease Rental; Equipment ; Interest	\$0	\$90,641	\$131,186	-\$131,186	N/A	-245%	-200%
53450 Debt Services; Lease Rental; Other ; Interest	\$0	\$3,707,388	\$3,532,763	\$1,712,356	N/A	-54%	-52%
54200 Common School Fund; Principal	\$226,859	\$193,596	\$81,563	\$76,875	-66%	-60%	-6%
54250 Common School Fund; Interest	\$0	\$0	\$0	\$938	N/A	N/A	N/A
59100 Other Debt Services Obligations; Registrars Fee	\$6,500	\$9,713	\$1,500	\$3,000	-54%	-69%	100%
Nonoperational Total	\$7,375,192	\$10,983,080	\$9,606,523	\$11,952,369	62%	9%	24%
Prorated By Fund							
26491 2007 Account Code - PERF	\$378,657	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$1,197,370	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$93,140	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,906,410	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$9,226	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$279,090	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$3,863,892	\$0	\$0	\$0	N/A	N/A	N/A